

Internal Revenue Service
memorandum

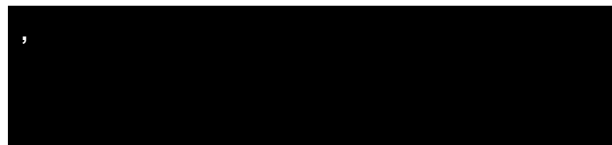
date JAN 22 1991

TO: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1480-90
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated November 2, 1990, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] is not an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008883

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

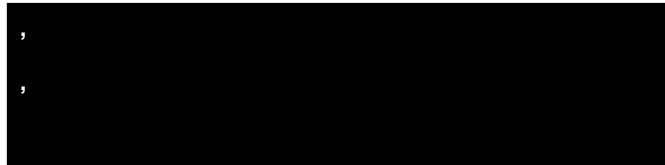
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

NOV 02 1990

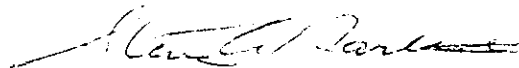
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,



Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

According to information provided in a letter dated [REDACTED], [REDACTED], President of [REDACTED], began operations as a tourist railroad (steam) on [REDACTED]. [REDACTED] operates only during the summer, from mid-[REDACTED] to [REDACTED], running [REDACTED] miles between [REDACTED] and [REDACTED]. [REDACTED] connects with no other railroads. [REDACTED] stated that originally [REDACTED] operated on a portion of a [REDACTED] branch line, which was abandoned in [REDACTED]. [REDACTED] subsequently purchased the trackage and right-of-way which it uses. Since much of the balance of the branch has been removed, [REDACTED] has no access to other rail systems. [REDACTED] stated that since [REDACTED] is strictly an intra-state railroad, it has "no connection with the Interstate Commerce Commission."

Based upon the information provided by [REDACTED], it appears that [REDACTED] operates within one state a tourist or excursion railroad solely for recreational and amusement purposes and that it is not subject to Part I of the Interstate Commerce Act. It is therefore determined that [REDACTED] is not an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.